

GOVERNMENTAL OPERATIONS

Agency 142

Board of Tax Appeals

Recommendation Summary

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2003-05 Expenditure Authority	11.0	2,234		2,234
Total Maintenance Level	11.0	2,293		2,293
Difference		59		59
Percent Change from Current Biennium	0.0%	2.6%		2.6%
Performance Changes				
General Inflation		(7)		(7)
Salary Increases		44		44
Subtotal		37		37
Total Proposed Budget	11.0	2,330		2,330
Difference		96		96
Percent Change from Current Biennium	0.0%	4.3%		4.3%
Total Proposed Budget by Activity				
Adjudication of Tax Appeals	11.0	2,330		2,330
Total Proposed Budget	11.0	2,330		2,330

PERFORMANCE LEVEL CHANGE DESCRIPTIONS

Salary Increases

The board proposes to increase the salary of its board members and executive director. The salary increase for the director will allow the agency to attract and retain a person with the legal training and administrative skills necessary to further the goals of the agency. The salary increase for the board members will be commensurate with the salaries of similar boards and commissions and reflective of the complexity of the work and responsibilities assumed by the members.

ACTIVITY DESCRIPTIONS

Adjudication of Tax Appeals

The Board of Tax Appeals is the state's final administrative tax court. The Board hears and adjudicates appeals of tax-related decisions by the Departments of Revenue and Natural Resources and 39 county boards of equalization. The Legislature created the Board in 1967 to "provide a convenient and economical forum in which the appeals of individual taxpayers may be determined." Appeals filed with the Board involve all state taxes and tax exemptions enacted by the Legislature. The Board resolves approximately 1,400 appeals per year by conducting hearings and issuing comprehensive written decisions, or by assisting the parties to reach agreement.